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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/091,140	03/06/2002	Robert S. Block	033386-001	5151

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Frederick K. Michaud, Jr.
BURNS, DOANE, SWECKER & MATHIS, L.L.P
P.O. Box 1404
Alexandria, VA 22313-1404

EXAMINER

MCCLELLAN, JAMES S

ART UNIT	PAPER NUMBER
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3627

DATE MAILED: 01/29/2004

Please find below and/or attached an Office communication concerning this application or proceeding.

Office Action Summary

Application No.

10/091,140

Applicant(s)

BLOCK ET AL.

Examiner

James S McClellan

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-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If the period for reply specified above is less than thirty (30) days, a reply within the statutory minimum of thirty (30) days will be considered timely.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133).
- Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☒ Responsive to communication(s) filed on 06 November 2003.
- 2a) ☒ This action is **FINAL**. 2b) ☐ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) 1-41 is/are pending in the application.
- 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
- 5) ☐ Claim(s) _____ is/are allowed.
- 6) ☒ Claim(s) 1-41 is/are rejected.
- 7) ☐ Claim(s) _____ is/are objected to.
- 8) ☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☒ The drawing(s) filed on 09 May 2003 is/are: a) ☒ accepted or b) ☐ objected to by the Examiner.
- Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
- Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. §§ 119 and 120

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some * c) ☐ None of:
- ☐ Certified copies of the priority documents have been received.
 - ☐ Certified copies of the priority documents have been received in Application No. _____.
 - ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).
- * See the attached detailed Office action for a list of the certified copies not received.
- 13) ☐ Acknowledgment is made of a claim for domestic priority under 35 U.S.C. § 119(e) (to a provisional application) since a specific reference was included in the first sentence of the specification or in an Application Data Sheet. 37 CFR 1.78.
- a) ☐ The translation of the foreign language provisional application has been received.
- 14) ☐ Acknowledgment is made of a claim for domestic priority under 35 U.S.C. §§ 120 and/or 121 since a specific reference was included in the first sentence of the specification or in an Application Data Sheet. 37 CFR 1.78.

Attachment(s)

- 1) ☒ Notice of References Cited (PTO-892)
- 2) ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
- 3) ☐ Information Disclosure Statement(s) (PTO-1449) Paper No(s) _____
- 4) ☐ Interview Summary (PTO-413) Paper No(s). _____
- 5) ☐ Notice of Informal Patent Application (PTO-152)
- 6) ☐ Other: _____

DETAILED ACTION

Amendment

1. Applicant's submittal of an amendment was entered on November 6, 2003, wherein:

claims 1-41 are pending;

claims 1-3, 6, and 8-10 have been amended; and

claims 12-41 have been added.

Applicant's submission of substitute drawings 5/9/03 is acknowledged and approved for entry.

Applicant's submission of a substitute specification on 11/6/03 is acknowledged and approved for entry.

Claim Objections

2. Claim 33 is objected to because of the following informalities: lines 1-2 include a redundant limitation, "wherein the multiple accounts comprise a control account, wherein the multiple accounts comprise a control account,". The Examiner recommends deleting the second occurrence of the limitation.

Claim Rejections - 35 USC § 112

3. The following is a quotation of the second paragraph of 35 U.S.C. 112:

The specification shall conclude with one or more claims particularly pointing out and distinctly claiming the subject matter which the applicant regards as his invention.

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4. Claims 7, 14, 15, and 25 rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

Claim 7 recites the limitation "the sub classification" in lines 1-2. There is insufficient antecedent basis for this limitation in the claim. It is noted that antecedent basis was previously found in claim 6, but claim 6 was amended to remove the term "a sub".

Regarding claims 14, 15, and 25, the term "and/or" causes confusion as to what Applicant's intends to claim as their invention.

Claim Rejections - 35 USC § 103

5. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

6. Claims 1-7 and 15-41 are rejected under 35 U.S.C. 103(a) as being unpatentable over Wilkinson et al in view of *Creating Financial Information in XBRL* (O'Rourke). It is noted that additional pages from Wilkinson et al. are relied upon in this rejection as compared to the original rejection. The new pages are 385-391.

In regards to independent **claim 1**, Wilkinson et al. discloses a method for organizing multiple accounts, comprising: assigning labels to each account from a predefined label set (see example of predefined labels in Figures 11-5 and 11-6 on page 383); defining some of the multiple accounts as first Alternate Control Accounts

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associated with a first accounting standard that is defined using labels from the labels (see page 382, third full paragraph, wherein Wilkinson et al. discusses that accounts must be classified to meet the external requirements of governmental agencies such as the IRS); a computer system receiving data matched with labels from the label set (see page 388 what discloses computer menu features); **[claim 2]** wherein the label set comprises Assets (see page 383, final paragraph, *asset*), liabilities, revenues, expenses, owner's equity, and cost of sales; **[claim 3]** wherein the label set comprises Liquid Assets (inherent since *fixed assets* is given as an example on page 383, final paragraph), Accounts Receivables, Accounts Payable, Trade Revenues, Trade Expenses Operating Cash Flow, Financing Cash Flow, and Investing Cash Flow; **[claim 4]** assigning an account classification label to an account (see minor classification, for example *type of fixed assets*, see paragraph bridging pages 383-384); and **[claim 5]** selecting the account classification label from an account classification label set comprising Customer, Supplier, Rent, Utilities, and Commissions (see "commissions" on page 384, third full paragraph); **[claim 6]** assigning multi-level classification to labels an account (see page 384, "AAA-BBBB-CC"); **[claim 7]** selecting the multi-level classification label from a set comprising details about elements in the account classification label set (see Figure 11-6); **[claim 16]** a user matching labels form the label set to the data (see Figure 11-6); **[claim 17]** the label set comprises labels defined by a user (see page 384); **[claim 31]** the received data include financial and non-financial data (it is inherent that data can be financial, such as expenses, or non-financial, such user comments); **[claim 32]** the multiple accounts are organized based on the assigned labels (see Figure 11-6 and page 384); **[claim 33]** accounts (see page 384, for example "AAA-BBBB-CC") include sub-accounts ("BBBB")

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and elements (“CC”); [claim 34] displaying steps are in response to a use’s selection (see menu items on page 388, “account analysis”, “record inquiry”, “reports”); **[claim 35]** receiving a date selection indicating a time period; receiving an account selection; and displaying activity in the selected account from the selected time period (see Figures 11-7, 11-8, 11-9, and 11-10 which allow account information for a specific data or period of time); **[claim 36]** receiving an account selection; receiving a date selection indicating a point in time for each account in the account selection; and displaying for each account in the account selection, and account value on the point in time (see Figures 11-7, 11-8, 11-9, and 11-10 which allow account information for a specific data or period of time); **[claim 37]** receiving goals and rules linking financial data with non-financial data; identifying, via assigned labels and the matched labels, ones of the multiple accounts and posted data relevant to the received goals and rules; and modeling changes to the identified accounts and identified posted data that achieve goals and rules (see page 382 that states that accounts are set up for external parties, wherein the goals and rules of the external party will be used to modify the accounts); **[claim 38]** identifying activities associated with the identified accounts and identified posted data (see Figure 11-9, wherein users may inquiry the record or generate reports to identify account activity); and **[claim 39]** adjusting the molded changes in response to inputs from a user (see Figure 11-9).

Wilkinson et al. fails to expressly disclose the computer system posting the received data in to the first Alternate Control Accounts, based on the labels matched to the received data. Wilkinson et al. discloses that separate accounts can be generated for external entities based on the requirements of governmental agencies.

O'Rourke teaches that the XBRL system allows automatic posting of account information across any number of desired externally required statements (see page 57). Additionally, since the XBRL program is used over the Internet, it is inherent that links are provided between accounts (as required by claim 13).

It would have been obvious to one of ordinary skill in the art at the time the invention was made to modify Wilkinson et al. with automatic posting of financial data to various accounts requiring specific accounting standards as taught by O'Rourke, because automatic posting between accounts reduces the amount of time required by employees to manually post the data and improving data integrity by eliminating human error.

7. Claim 8-14 rejected under 35 U.S.C. 103(a) as being unpatentable over Wilkinson et al. in view of O'Rourke as applied to claims 1-7 and 15-41 above, and further in view of *Guide to Small Business Accounting Software* (Needle).

In regards to dependent **claims 8-14**, Wilkinson et al. in combination with O'Rourke fail to expressly disclose a system that displays side-by-side reporting.

In regards to independent **claim 8**, Needle discloses a method for displaying financial data, comprising: aligning data sequences side-by-side (see page 1-4, paragraph under Financial Statements, "side-by-side" reporting, wherein the user may select column data from all available accounting sequences); organizing all elements in the sequences so that all corresponding elements in the sequences are aligned in the same row; [**claim 9**], as best understood, organizing all the elements in each sequence in accordance with a standing ordering for one of the sequences (see third tab in Figure on page 1-4 that allows "sorting criteria"); [**claim 10**] the standard ordering is of the Ending Balance Sheet sequence (see Figure in the left column of page 1-4, wherein an available sequence is

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Balance "X" months back; and [claim 11] all the elements in each sequence in accordance with an ordering selected by a user (the reports are created by the user, see page 1-4, "Financial Statements").

It would have been obvious to one of ordinary skill in the art at the time the invention was made to modify Wilkinson et al. with side-by-side reporting taught by Needle, because side-by-side reporting allows the user to easily compare accounts on a single display.

Response to Arguments

8. Applicant's arguments filed November 6, 2003 have been fully considered but they are not persuasive.

On page 13, second paragraph, Applicant notes that a substitute specification and corrected drawings have been submitted to overcome the previous objections. The objections are withdrawn.

On page 13, third paragraph, Applicant request reconsideration of the 35 U.S.C. § 112, second paragraph and 35 U.S.C. § 101 rejections in view of the current claims. The previous rejections under 35 U.S.C. § 112 and 35 U.S.C. § 101 are withdrawn.

Applicant's arguments relating to prior art rejections are moot in view of the new grounds of rejections necessitated by Applicant's amendment.

Conclusion

9. Applicant's amendment necessitated the new ground(s) of rejection presented in this Office action. Accordingly, **THIS ACTION IS MADE FINAL**. See MPEP

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§ 706.07(a). Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire THREE MONTHS from the mailing date of this action. In the event a first reply is filed within TWO MONTHS of the mailing date of this final action and the advisory action is not mailed until after the end of the THREE-MONTH shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than SIX MONTHS from the date of this final action.

10. Any inquiry concerning this communication or earlier communications from the examiner should be directed to Jim McClellan whose telephone number is (703) 305-0212. The examiner can normally be reached on Monday-Friday from 9:30 to 6:00.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Robert Olszewski, can be reached at (703) 308-5183.

Any inquiry of a general nature or relating to the status of this application or proceeding should be directed to the receptionist whose telephone number is (703) 308-1113.

Any response to this action should be mailed to:

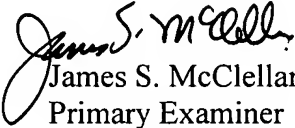
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Washington D.C. 20231

or faxed to:

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(703) 872-9306 (Official communications) or
(703) 746-3516 (Informal/Draft communications).

Hand delivered responses should be brought to Crystal Park 5, 2451 Crystal
Drive, Arlington, VA, 7th floor receptionist.


James S. McClellan
Primary Examiner
A.U. 3627

jsm
January 21, 2004